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## PANCHAYATI RAJ DEPARTMENT

### ORDER

The 30th August 2010

**S. R. O. No. 398/2010**—WHEREAS on the basis of the recommendation of the 11th Finance Commission and for exercising proper control, securing better accountability and transparency in accounting system of Panchayati Raj Institutions, the Comptroller and Auditor-General of India have prescribed 8 (eight) number of formats for the purpose ;

AND WHEREAS the Ministry of Panchayati Raj, Government of India have put emphasis in maintenance of accounts by Panchayati Raj Institutions in those 8 (eight) formats prescribed by the Comptroller and Auditor-General of India from the current financial year i. e., 2010-2011 ;

AND WHEREAS it appears to the State Government that the 8 (eight) number of formats prescribed by the Comptroller and Auditor-General of India are useful and would serve better purpose to the Panchayati Raj Institutions for maintaining proper and correct accounting system through computerization as well as for effective audit control. Hence, it is expedient to introduce those 8 (eight) number of Formats for the Zilla Parishads to maintain their accounts from the financial year, 2010-2011 ;

AND WHEREAS to act upon the proposed Formats there is necessity to amend the Orissa Zilla Parishad Rules, 2001 which is time consuming factor and as such it may not cater the present requirement of implementing the same from the current Financial Year as emphasized by the Government of India ;

NOW, therefore, in exercise of the powers conferred in sub-section (1) of Section 53 of the Orissa Zilla Parishad Act, 1991 (Orissa Act 17 of 1991), the State Government do hereby order that in addition to the format prescribed in the Orissa Zilla Parishad Rules, 2001 for maintenance of Accounts, the Zilla Parishads of the State shall maintain the accounts in the 8 (eight) number of formats appended hereto from the financial year, 2010-2011.

[ No. 25348—PRI-I(i)-61/2010-PR. ]

By order of the Governor

S. N. TRIPATHI

Commissioner-cum-Secretary to Government

# Monthly/Annual Receipts and Payments Accounts of

FORMAT -I

Zilla Panchayat/Panchayat Samiti (Block/Taluk level)/Village Panchayat ..... for the month/year of .....

Opening balance—

- (i) Cash in hand
- (ii) Balance in bank
- (iii) Balance in Treasury
- (iv) Investments

## RECEIPTS

HEADS OF ACCOUNT

Budget  
estimates  
(Rs.)

Amount  
Actuals  
(Rs.)

## PAYMENTS

HEADS OF ACCOUNT

Budget  
estimates  
(Rs.)

Amount  
Actuals  
(Rs.)

Plan Non-plan Total

Plan Non-plan Total

1	2	3	4	5	6	7	8	9	10
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### PART-I—PANCHAYAT FUND Revenue Account — Receipts (Tax Receipts)

#### 0028— Taxes on Profession, Trades, etc.

101 Profession, Tax

102 Trade Tax

103 Trade Licence Fees

901 Share of net proceeds assigned  
to Panchayats.

#### 0029— Land Revenue

101 Land revenue

102 Surcharge on Land Revenue Tax

103 Taxes on Plantation

901 Share of net proceeds assigned  
to Panchayats.

### PART-I—PANCHAYAT FUND Revenue Account — Expenditure

#### 2049— Interest Payments

101 Interest on Provident Fund

102 Interest on Insurance and  
Pension Fund.

103 Interest on other Deposits and  
Accounts.

#### 2059— Maintenance of Community Assets.

101 Maintenance & Repairs

40 Work-Charged Establishment  
Expenditure.

41 Other Maintenance Expenditure

102 Furnishing

102 Lease Charges

104 Machinery & Equipments

1	2	3	4	5	6	7	8	9	10
<b>0030— Stamps and Registration Fees</b>			<b>2071— Pensions &amp; other Retirement Benefits.</b>						
101 Duty on Transfer by Sale			101 Superannuation & Retirement Allowance.						
901 Share of net proceeds assigned to Panchayats.			102 Commuted value of Pension						
<b>0035— Taxes on Property other than Agriculture Land.</b>			103 Gratuities						
101 Property Tax on Residential Building			104 Family Penssion						
102 Property Tax on Non-Residential Building.			105 Leave Encashment benefit						
901 Share of net proceeds assigned to Panchayats.			106 Other Pensionary benefits						
<b>0041— Tax on Vehicles</b>			<b>2202— Education</b>						
101 Taxes on Cycle/Cart and other receipts from Non-Motor vehicles Act.			101 Primary Education						
901 Share of net proceeds assigned to Panchayats.			18 Mid-day Meal Scheme						
<b>0042— Taxes on Goods and Passengers</b>			19 Sarva Siksha Abhiyan						
101 Toll Tax			102 Secondary Education						
40 Road Culvert Bridge			103 Adult Education						
41 Ferry			104 Non-formal Education						
42 Water Ways			<b>2203— Technical Training and Vocational Education.</b>						
43 Others			101 Assistance to Universities/Colleges for Technical Training.						
102 Taxes on entry of Goods in to Local Area.			102 Technical Schools						
103 Taxes on Passengers/Pilgrims			103 Polytechnic Colleges						
901 Share of net proceeds assigned to Panchayats.			106 Vocational Education						



	1	2	3	4	5	6	7	8	9	10
	0059	Maintenance of Community Assets		<b>2215— Water Supply and Sanitation</b>						
	101	Rent from Buildings		101	Maintenance of Water Supply Line					
	102	Recovery of percentage charges		102	Maintenance and repair of Tubewells					
	103	Hire Charges of Machineries and Equipments.		103	Sewerage and Sanitation					
				17	Total Sanitation Campaign					
	<b>0071—</b>	<b>Contribution &amp; Recoveries towards Pension and other Retirement Benefits.</b>		<b>2216— Rural Housing</b>						
	101	Pension Contribution		101	House site for Landless					
	102	Leave and Pension Contribution not levied separately.		14	Indira Awas Yojana (IAY)					
				102	Construction of Houses					
	<b>0202—</b>	<b>Education</b>		14	Indira Awas Yojana (IAY)					
	101	Primary Education		103	Maintenance & repairs of Houses					
	102	Secondary Education								
	103	Adult Education								
	104	Non-formal Education		<b>2225— Welfare of Scheduled Castes, Scheduled Tribes and other weaker sections.</b>						
	<b>0206—</b>	<b>Market &amp; Fairs</b>		101	Welfare of Scheduled Caste					
	101	Receipts from Markets/Hut		40	Scholarship to student for Primary Education.					
	102	Receipts from fairs		41	Scholarship to student for Secondary Education.					
				42	Scholarship to student for Technical Education.					
	<b>0210—</b>	<b>Health &amp; Family Welfare</b>		43	Maintenance of S. C. hostels					
	101	Receipts/Contribution from Patients and others.		102	Welfare of Scheduled Tribes					

1	2	3	4	5	6	7	8	9	10
<b>0215— Water Supply &amp; Sanitation</b>			40 Scholarship to Student for Primary Education.						
101 Receipts from Water Supply Schemes.			41 Scholarship to Student for Secondary Education.						
102 Fees, Fines, etc.			42 Scholarship to Student for Technical Education.						
103 Sewerage & Sanitation Services			43 Maintenance of S. T. hostels						
<b>0216— Rural Housing</b>			103 Welfare of other weaker sections						
800 Other Receipts			40 Scholarship to Student for Primary Education.						
0403 Animal Husbandry, Dairying, Poultry and Fuel & Fodder.			40 Scholarship to Student for Secondary Education.						
101 Receipts from Cattle and Buffalo Development.			41 Scholarship to Student for Technical Education.						
102 Receipts from Piggery			43 Maintenance of Weaker Sections Hostels.						
103 Receipts from Poultry Development			<b>2235— Social Security &amp; Welfare</b>						
104 Receipts from Fodder and Feed Development.			101 Social Welfare						
105 Receipts from Other Livestock Development.			102 Welfare of Handicapped						
106 Receipts from Milk Supply Scheme			103 Welfare of Mentally Retarded						
<b>0405— Fisheries</b>			104 Assistance to Voluntary Organisations.						
101 Sale of Fish, Fish Seeds, etc.			105 Deposit linked Insurance Scheme						
102 Auction of Fishing Rights			<b>2402— Soil and Water Conservation</b>						
103 Licence Fees, Fines etc.			101 Land Improvement						
104 Services and Service Fees			102 Land Reforms						

	1	2	3	4	5	6	7	8	9	10
	<b>0406— Forestry</b>			103 Land Consolidation						
	101 Social forestry			104 Soil and Water Conservation						
	40 Sale of Timber & other Forest Produce			<b>2403— Animal Husbandry, Dairying Poultry and Fuel and Fodder.</b>						
	42 Receipts from Forest Plantation			101 Cattle and Buffalo Development						
	43 Receipts from Firewood Plantation			102 Piggery Development						
	102 Farm Forestry			103 Poultry Development						
	40 Sale of Timber & Other Forest Produce.			104 Fuel and Fodder Development						
	42 Receipts from Forest Plantation			105 Insurance of Livestock and Poultry						
	43 Receipts from Firewood Plantation			106 Dairy Development Projects/Scheme						
	103 Fees			107 Extension & Training						
	<b>0435— Agriculture including Agriculture Extension.</b>			<b>2405— Fishries</b>						
	101 Crop Husbandry Produce.			101 Processing, Preservation and Marketing.						
	40 Sale of Seeds			102 Fishery Co-operatives						
	41 Receipts from Agriculture Farm			103 Extension & Training						
	42 Sale of Manure and Fertilizers			104 Developmental Schemes						
	43 Receipts from Commercial Crop			<b>2406— Forestry</b>						
	102 Lease charges for Storage and Warehousing of Agricultural Product.			101 Social Forestry						

	1	2	3	4	5	6	7	8	9	10
	<b>0515— Panchayat Raj Programmes</b>			40 Economic Plantation						
	101 District Panchayat			42 Forest Conservation and Development.						
	40 Licence fee			102 Farm Forestry						
	41 Fees for use of Quarry			40 Economic Plantation						
	42 Rent for use of Land			42 Forest Conservation and Development						
	43 Receipts from Community Development Project.			103 Zoological Parks						
	44 Other Rates & Fees except Tax Receipts.			104 Public Garden						
∞	45 Registration Charges (other than those not covered under respective functional major heads).			105 Minor Forest Produce						
	46 Other Service Fees			<b>2408— Public Distribution System</b>						
	47 Other Fines			101 Procurement & Supply						
	103 Gram Panchayat			102 Assistance to Co-operatives						
	40 Licence Fee			103 Storage & Warehousing						
	41 Fees for use of quarry			26 Maintenance of Warehouses						
	42 Rent for use of Land			<b>2435— Agriculture including Agriculture Extension.</b>						
	43 Receipts from Community Development Project.			101 Crop Husbandry						
				40 Extension of Farmers Training						



	1	2	3	4	5	6	7	8	9	10
	45	Registration Charges (Other than those not covered under respective functional major heads).		41	Crop Insurance					
	46	Other Service Fees		42	Scheme for small marginal farmers and agricultural labourers.					
	47	Other Fines		43	Horticulture and vegetable crops					
	103	Gram Panchayat		44	Assistance to farmer Co-operation					
				102	Watershed Development Programmes.					
	40	Licence fee		<b>2501— Poverty Alleviation Programme</b>						
				101	Central Schemes					
	42	Rent for use of Land		11	NREGS					
	43	Receipts from Community Development Project.		102	State Schemes					
	45	Registration Charges (Other than those not covered under respective functional major heads).		103	Panchayat Samiti Schemes					
	46	Other Service Fees		104	Gram Panchayat Schemes					
	47	Other Fines		<b>2515— Panchayat Raj Programmes</b>						
	<b>0702— Minor Irrigation</b>			101	District Panchayat Programmes					
	101	Receipts from Water Tanks/Ponds		102	Panchayat Samiti Programmes					
	102	Receipts from Tubewells		103	Gram Panchayat Programmes					
	<b>0801— Rural Electrification</b>			<b>2702— Minor Irrigation</b>						
	101	Sale of Power		101	Minor Irrigation Projects					

1	2	3	4	5	6	7	8	9	10
<b>0810— Non-Conventional Sources of Energy</b>			102 Water Management						
101 Sale of Bio-Energy									
102 Sale of Solar Energy			<b>2801— Rural electrification</b>						
103 Sale of Wind Energy			101 Purchase of Power						
<b>0851— Village and Small Scale Industries</b>			102 Transmission & Distribution						
101 Handloom Industries			103 Maintenance of Street light						
102 Handicraft Industries			<b>2810— Non-conventional Sources of Energy</b>						
103 Khadi & Village Industries			101 Maintenance of Bio-gas plants						
104 Sericulture Industries			102 Maintenance of Solar Energy Centre						
105 Powerloom Industries			103 Maintenance of Wind Energy Centre.						
106 Food Processing Industries			<b>2851— Village and Small Scale Industries</b>						
107 Other Village Industries			101 Handloom Industries						
<b>Grants-in-aid</b>			102 Handicraft Industries						
<b>1601— Grants-in-aid</b>			103 Khadi & Village Industries						
101 Grants from Central Government			104 Sericulture Industries						
11 NREGS			105 Powerloom Industries						
12 Sampurna Gramin Rozgar Yojana (SGRY).			106 Food Processing Industries						
13 Swarnajayanti Gram Swarozgar Yojana (SGRY).			107 Other Village Industries						
14 Indira Awas Yojana(IAY)			<b>3054— Transportation</b>						
15 National Rural Health Mission (NRHM).			101 Roads						

	1	2	3	4	5	6	7	8	9	10
	16 Accelerated Rural Water Supply Programme (ARWSP).			102 Oulverts						
	17 Total Sanitation Campaign			103 Bridges						
	18 Mid-Day Meal Scheme			104 Ferries						
	19 Sarva Shiksha Abhiyan			105 Waterways						
	20 Pradhan Mantri Gram Sadak Yojana			106 Other means of Transportation						
	21 Integrated Watershed Management Programme.									
	22 Integrated Child Development Services									
	102 Grants from State Government									
	103 Grants from other institutions									
	<b>Total Revenue Receipts— Capital Account-Receipts</b>			<b>Total Revenue Expenditure— Capital Account - Expenditure</b>						
	<b>4000— Capital Receipts</b>			<b>4202— Capital Outlay on Education</b>						
	800 Other Receipts			101 Construction of Primary Schools						
				102 Construction of Secondary Schools						
				103 Construction of Centre for Adult & Non-formal Education.						
				<b>4205— Capital Outlay on Art, Culture and Libraries.</b>						
				101 Construction of Public Libraries						
				102 Construction of Sports Stadium						
				103 Construction of Training Centre for Art & Culture.						

1	2	3	4	5	6	7	8	9	10
			<b>4206— Capital Outlay on Market and fairs</b>						
			101 Construction of permanent structure for Market.						
			102 Construction of permanent structure for fairs.						
			<b>4210— Capital Outlay on Health&amp; Family Welfare.</b>						
			101 Primary Health Centres						
			102 Community Health Centres						
			103 Hospitals & Dispensaries						
			104 Health Sub-Centres						
			105 Other system of Medicine						
			<b>4215— Capital Outlay on Water Supply and Sanitation.</b>						
			101 Laying of Water Supply Line						
			16 ARWSP						
			102 Drilling of Tube-well						
			16 ARWSP						
			103 Sewerage and Sanitation						
			17 Total Sanitation Campaign						
			<b>4216— Capital Outlay on Rural Housing</b>						
			101 Purchase of Land						
			14 IAY						

1	2	3	4	5	6	7	8	9	10
			102 Construction of Houses						
			14 IAY						
			<b>4235— Capital Outlay on Social Security and Welfare.</b>						
			102 Construction of Training Centre for Welfare of Handicapped.						
			103 Construction of Anganwadi Centres						
			<b>4402— Capital Outlay on Soil &amp; Water Conservastion.</b>						
			101 Land Improvement						
			102 Land Reforms						
			103 Land Consolidation						
			104 Soil & Water Conservation						
			<b>4405— Capital Outlay on Fisheries</b>						
			104 Construction of Fisheries/Ponds						
			<b>4406— Capital Outlay on Forestry</b>						
			103 Development of Zoological Park						
			104 Development of Public Garden						
			<b>4408— Capital Outlay on Public Distribution System.</b>						
			103 Construction of Godowns & Warehouses.						

1	2	3	4	5	6	7	8	9	10
			<b>4435— Capital Outlay on Agriculture including Agriculture Extension.</b>						
			103 Construction of Training Centre						
			<b>4515— Capital Outlay on Panchayati Raj Programmes.</b>						
			101 District Panchayat Programmes						
			102 Panchayat Samiti Programmes						
			103 Gram Panchayat Programmes						
			<b>4702— Capital Outlay on Minor Irrigation</b>						
			101 Construction of Works of Minor Irrigation Projects.						
			102 Construction Works on Water Management.						
			103 Construction Works on Watershed Development.						
			<b>4801— Capital Outlay on Rural Electrification.</b>						
			102 Capital outlay on Construction of Sub-station.						
			103 Installation of Street Lights						
			<b>4810— Capital Outlay on Non-Conventional Sources of Energy.</b>						
			101 Construction of Bio-Gas Plants						



Part - II—RECEIPTS			Part - II—PAYMENTS						
HEADS OF ACCOUNT	Budget estimates (Rs.)	Amount Actuals (Rs.)	HEADS OF ACCOUNT	Budget estimates (Rs.)	Amount (Rs.)				
1	2	3	4	5	6	7	8	9	10
PART-II—PROVIDENT FUND, ETC (Loan Section)			PART-II—PROVIDENT FUND, ETC (Loan Section)						
<b>7610— Loans to Panchayat Employees</b>			<b>7610— Loans to Panchayat Employees</b>						
101 House Building Advance			101 House Building Advance						
102 Motor Car/Motor Cycle Advance			102 Motor Car/Motor Cycle Advance						
103 Cycle Advance			103 Cycle Advance						
104 Festival Advance			104 Festival Advance						
(Pension & Provident Fund Section)			(Pension & Provident Fund Section)						
<b>8009— Provident Fund</b>			<b>8009— Provident Fund</b>						
101 Panchayat Employees General Provident Fund.			101 Panchayat Employees General Provident Fund.						
102 Panchayat Employees Contributory Provident Fund.			102 Panchayat Employees Contributory Provident Fund.						
(Insurance & Pension Fund Section)			(Insurance & Pension Fund Section)						
<b>8011— Insurance &amp; Pension Fund</b>			<b>8011— Insurance &amp; Pension Fund</b>						
101 Panchayat Employees Group Insurance Scheme.			101 Panchayat Employees Group Insurance Scheme.						
(Deposit & Advances Section)			(Deposit & Advances Section)						
<b>8443— Civil Deposit</b>			<b>8443— Civil Deposit</b>						
101 Earnest Money Deposit			101 Earnest Money Deposit						
102 Security Deposit			102 Security Deposit						
103 Panchayat Deposit			103 Panchayat Deposit						



**(Civil Advances Section)**

## 8550— Civil Advances

101 Advances to PRI functionaries  
for Works & Supplies.

101 Advances to agencies  
for Works & Supplies.

**(Suspense Account)**

## 8658— Suspense Account

101 Tax deduction at source  
suspense.

## 40 Income Tax

41 Sale Tax

## 42 Profession Tax

## 102 Unclassified Suspense

## 103 Treasury Suspense

**Total of Part - II**

Cash in Hand

Cash in Treasury

Investments

**GRAND TOTAL—**

**Consolidated abstract Register of .....** for the year of .....

[illegible]

**Reconciliation Statement of ..... for the month of .....**

	With Bank	With Treasury
Balance as per Cash Book		
<b>A. Add</b> (i) Cheques/Cash credited directly into the Bank/Treasury but not taken into the Cash Book. (ii) Details of Cheque etc. issued by PRIs but not yet encashed in Bank/Treasury. (iii) Cheque drawn but actually not delivered to the parties (iv) Cheque issued but dishonoured (v) Bank interest not credited into Cash Book		
<b>B. Deduct</b> (i) Details of Cheques etc. received and entered into Cash Book but not actually deposited into the Bank/Treasury. (ii) Cheque received from parties and deposited into bank but dishonoured. (iii) Bank charges deducted from bank balance but not taken into Cash Book.		
Closing balance as per Cash Book		
Balance as per Bank/Treasury as intimated		
Amount of Difference (if any)		
Details of Difference		

## Format of receivable and Payable

### FORMAT - IV

**Statement of Receivable and payable of .....at the end of the year.....**

[illegible]

### (a) Roads

[illegible]

**(b) Land**

[illegible]

**(c) Others**

Sl. No	Date of acquisition purchase construction or received or transfer	No. and date of orders under which the property was acquired purchased constructed/transferred	Description and location of Assets	Purpose for which acquired	Valuation at the beginning of the year	Revaluation if any, the date and actual amount of revaluation (as per Rules)	Depreciation/ Appreciation as per rules
1	2	3	4	5	6	7	8

22

Valuation of at the end of the year	If disposed date of disposal	Reasons for disposal with authority	Amount realized on disposal (in Rupees)	Initials of competent authority	Remarks
9	10	11	12	13	14

**Register of Movable Property of ..... for the year .....**

Sl. No	Date of acquisition, purchase, construction or received or transfer	No. and date of orders under which the property was acquired, purchased constructed/transferred	Description and situation of property	Whether the property is used for any purposes	Valuation at the beginning of the year	Revaluation if any, the date and actual amount of revaluation (as per Rules)	Depreciation as per rules
1	2	3	4	5	6	7	8

Valuation of at the end of the year	Whether disposed	Reasons/ authority for disposal	Amount realized on disposal	Initials of competent authority	REMARKS
9	10	11	12	13	14

Format of Inventory register

Format - VII

**Inventory register of ..... for the month/year .....**

**Description of items**

Date	Opening balance		Voucher No and date	From whom received	Receipts		Total	
	Quantity	Value			Quantity	Value	Quantity	Value
1	2	3	4	5	6	7	8	9

24

To whom issued and for which purpose	Issued or sold			Closing balance		Signature of the issuing Officer	Signature of Receiving Officer
	Date	Quantity	Value	Quantity	Value		
10	11	12	13	14	15	16	17



**Register of Demand, Collection and balance of ..... for the month/year of .....**

Sl. No.	Name and address of the person from whom tax is due	Reference serial No. in the register of assesses	Current demand	Arrear demand of previous years, if any	Permission/ write off and suspension if any	Total amount due [ (4+5) -6 ]	Total amount collected		
							Previous years arrears	Current years	Total
1	2	3	4	5	6	7	8	9	10